SELECTIONS

FROM

THE RECORDS

OF THE

TANJORE COLLECTORATE.

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செப்பனிடுவதற்காக எடுத்துக் கொள்ளப்பட்ட

அகஸ் மாதம் 1990 வருடம்

செப்பனிட்டு முடித்த

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ஆராய்ச்சி உதவியாளரின் கையொப்பம் [illegible]

PAPERS RELATIVE TO THE INTRODUCTION OF THE FIELD ASSESSMENT.

To

The President and Members
of the Board of Revenue,
FORT ST. GEORGE.

GENTLEMEN,

Para 1. IN Tanjore, the oldest possession of the East India Company is that part of the Sheally Talook now in progress of Survey and field assessment, which is situated in the neighbourhood of Devicottah, and was granted to them in the year 1748, by Pertabsing, then the Rajah of Tanjore.

2. Perhaps the oldest English record containing any information respecting the landed tenures of the province is a very detailed Report drawn up by the Chief and Council of Cuddalore, in the year 1776, upon this part of the District, which, from its being then farmed out to a Renter, was at that time designated the "Devicottah farm" and consisted of two divisions, termed Alacoody and Atchapooram.

3. The following is an extract from this Report.

4. The perpetual tenancy or "Land holdership of all and every part of the land within the Farm, whether of the cultivated, or uncultivated ground, is claimed, and the land now held, by individuals who call themselves *Oolcudies* or Land holders. These Oolcudies on all the lands they do or can cultivate, make an annual render or Rent to Government, either in grain or specie—the particular quantity of each render shall be afterwards explained. Some of the present Oolcudies affirm that the perpetual Tenancy of the lands, was primarily granted by Government to their ancestors, from whom they have derived by inheritance the right of tenancy to the lands they now possess; and that such other lands in the Farm as are not now possessed by themselves, but held by others, the present tenants or Land holders of them have derived their right to those Lands, either by purchase or gift, from some one of their ancestors, or from their descendants; there are some who acknowledge to derive their right of tenancy to the Lands they now hold, partly from those who at present call themselves the descendants of the original Oolcudies, from whom they say they either purchased or received part of those Lands as a gift, and partly from their own ancestors, who they say either bought or had the other part given to them by some one of the ancestors of the present descendants of the original Oolcudies; others derive their right of tenancy to the lands they now possess either from Bussooapah Chetty, or Rajapuntooloo, two Renters who rented the farm from the Company, Bussooapah Chetty in 1760 and 1761 and Rajapuntooloo from 1762 to 1766, who they say granted them the lands; and lastly there are some, the Danish Protestant Missionaries of Cuddalore for 20 Valies of land which they hold, who say that the perpetual tenancy of the same was granted to them by the Governor and Council in 1752, and in support of this assertion have produced to us the copy of a cowle given by the Governor and Council to

" Bassooapah Chetty in 1761, wherein the tenancy of these 20 Valies is confirmed to them, and " Narrain Pillay, Dubash formerly to Mr. Bouchier, who for 40 Valies out of 102 Valies and 1966 " Goolies of land which he holds, says that the perpetual tenancy of those 40 Valies was granted by " the Governor and Council to Rajapuntaloo, from whom he derived his right to the same by purchase, " and that he has now in his possession the Cowle given by the Governor and Council to Rajapun- " taloo for the same. The different assertions of those Oolcudies who do not hold their lands from " the Governor and Council are thus accounted for."

5 " From similar usages almost general, as it is said, of the Tanjore Country, it is very proba- " ble that formerly Government, judging it the most effectual means for promoting the cultivation " of the arable lands in the farm, as well as for converting into arable lands those that were covered " with wood, granted out the whole to certain persons, reserving on all the lands these persons should " be able to cultivate a certain annual render or rent, to be made by them either in specie or grain; " that these persons then took upon themselves, as also their descendants afterwards, to give away " or sell part of the lands to other people, to be holden by them on the same terms by which they " themselves held them; and that both Bassooapah Chetty and Rajapuntaloo, which is very well " authorized, observing these two sorts of land holders to be either incapable or backward in clear- " ing the wood from the lands took upon themselves to grant as many of these lands to other people " as they could clear of the wood and convert into arable ground, to be held by them on similar con- " ditions—and this last reason, the incapability or backwardness of the other Oolcudies in clearing " the wood from the lands appears to be the reason why the Governor in Council granted to the " Mission of Cuddalore the lands they now hold, as the Protestant Missionaries cleared these lands " they hold of wood in consequence of public notice given by the Governor and Council in 1752, " inviting Europeans as well as Natives, to cultivate the waste lands in the farm, and it is probable " the land granted by the Governor and Council to Rajapuntaloo was upon the same account, as we " are told that it was for his services in the farm."

6. " The Render made by the Oolcudies to Government from the cultivated lands is as follows."

7. " In the Alacoody grand Division from all the paddy lands, in every one of the Six * small " Divisions, except 38 Valies held by Narrain " Pillay, the Oolcudies in general make a render " of 60 per cent. in grain on the crop of paddy, which render was settled in the Amildarship of " Rajapuntaloo himself, and they give 50 per cent. on each crop of small grain that may be produced " on those paddy lands. Narrain Pillay, on the crop of paddy produced on the 38 Valies of paddy " lands he holds, gives only 50 per cent. in grain, which render was settled by the Governor and " Council in favour of Rajapuntaloo, it is said, for his services in the farm; and he gives 50 per cent. " in grain on each crop of small grain that may produce on these lands. From all the small grain " lands on which small grains are grown the Oolcudies make a render of 50 per cent. in grain from " each crop. This Render on the small grain lands as well as the render made from the small grain " grown on the paddy lands, as well those held by Narrain Pillay as by the other Oolcudies, was " settled, it is said, when the Company took possession of the farm and has since been continued."

* Small Divisions are in fact Villages.

8. " For those small grain lands which may be taken occasionally either for the growth of " cotton, tobacco and chillies, the Oolcudies pay a rent in specie, which rent is annually fixed by the " Renter, and the custom of settling the rent annually on those lands was established at the time " the Company received the farm, and has hitherto been continued."

9. " In the Atchapooram Grand Division, from the cultivated lands of Tandavancolum no " render or rent either in grain or specie is made by the Oolcudies to Government as the whole lands " of this Division are held by the Oolcudy thereof, who is the Polligar of the farm, as a whole Inam. " Throughout the other 30 small Divisions of this Atchapooram grand Division, from all such paddy " lands in each of them as were, when the Company received this farm, small grain lands, and have " since that time been converted into paddy lands, the Oolcudies make a render of 50 per cent. in " grain from the crop of paddy, which render of paddy from these lands was settled in the Amildar- " ship of Rajapuntaloo by Rajapuntaloo himself, and they give 50 per cent. in grain from each " crop of small grain grown on these lands, which latter render was established when these lands " were small grain lands; consequently before the Company received possession of the farm and

"throughout these 30 Divisions from such paddy lands in each of them as were, when the Company "took possession of this farm, lands covered with wood, and have since that time been cleared and "made paddy lands excepting of these lands as have been cleared of wood and made paddy lands by "the Protestant Missionaries of Cuddalore, they make a render of 60 per cent. in grain from the crop "of paddy which render was settled in the Amildarship of Rajapuntaloo, by Rajapuntaloo himself. "The Protestant Missionaries make only a render of 50 per cent. in grain from the crop of paddy "produced on those lands they hold, which render in favor of the Protestant Missionaries was made "by the Governor and Council. No part of these paddy lands, either of those cultivated by the "Protestant Missionaries or by the other Oolcudies produce annually any other crop than one crop "of paddy."

10. "From those paddy lands in these 30 Divisions which were paddy lands when the Com-"pany took possession of this Farm, the Chief and Council go on to say, that the Warum or Share "paid by the Oolcudies varied from two-thirds or 66 to 63 per cent. on the first crop of paddy, and "generally 50 per cent. on the second paddy crop with 50 per cent. on the small or dry grain lands."

11. About 12 years after the English Authorities had put upon record this account of the landed tenure in that part of Tanjore which was in their possession, the Government of Pondicherry, over which Monsr. Conway then presided, drew up for that other portion of it which had long been ceded to the French Crown, the Excellent "Reglement de culture pour les possessions du Roy à Karical" of the 15th May 1788, for a copy of which I am indebted to the present Head of the Pondicherry Government. It commences as follows.

12. "Les trois années écoulées depuis la reprise de possession des anciens ou nouveaux Domaines "du Royayant permisent de reconnaitre assez exactement la nature du sol, celle des productions, les "frais de perception, et les droits des habitans dans l'étendue des dites Domaines de sa Majesté á Karikal, "nous aurions conçu le projet d'un Reglement de culture également applicable au service de la Regie "comme de la Ferme, lequel réglement pût concilier les vrais intérêts du Roy avec le plus grand "bonheur des habitans. A cet effet après nous être bien assurés que les dits habitans sont assez "généralement propriétaires à la charge d'une simple redevance annuelle des terrains qu'ils occupent "par une exception fort rare à la règle générale de l'Inde, qui accorde au seigneur suzerain la "propriété entière de la glèbe et aprés avoir demandé aux dits habitans des états constans tous leurs "droits ou prétentions quelconques, établis en raison des produits de la première année de culture "du 1er juillet 1785 au 30 juin 1786, nous aurions reconnu que la part des dits habitans aux fruits "de la terre, ne s'était élevée la dite année, déduction faite de leurs frais qu' à 39¼ pour 100 net, pour "le District de 40 Aldées et à 39½ pour 100 net, pour Celui des 4 Maganoms, sans laisser cependant au "Seigneur Suzerain sur les 60¾ et 60½, devant resulter de ce calcul plus de 35 pour 100 encore, à la "charge des dépenses de sa Regie particulière, le tout en raison des abus de toute espèce, augmentant "sans aucune utilité, ni fondement réel, la base des frais de recouvrement; nous en aurions conclu que "nous obtiendrons un but très désirable, si en reprimant ces abus et remettant toutes choses dans leur "état naturel, nous parvenions au moyen d'une estimation assez précise des produits de la terre comme "des frais généraux de son exploitation, à établir une fixation invariable, laquelle fixation rendant "l'habitan plus libre et plus assuré de propriété, contribuera surtout à la plus grande félicité de cette "classe nombreuse, et si utile, de cultivateurs connus sous les noms de sous habitans, ouvriers, coulis, "ou kanavies, et assurant d'ailleurs en nature, ou en argent, une recette fidèle et simple des parties "réversibles au compte de Sa Majesté."

13. The "Réglement" then goes on after taking the gross produce of paddy at 100 to set aside 15 per cent. for the "frais généraux de culture" including the usual allowance to coolies, Village officers, Poligars, Hindoo Pagodas, &c., to which is rather incongruously added the festival of the Virgin and St. Francis Xavier. The Remaining 85 per cent. is then divided equally between the inhabitants who are also styled proprietors, and the Government, or 42½ per cent. to each. But

See 4 and 10.

the former in all cases whatever, are bound to enter in writing into engagements with the "Sous habitant" who is also styled the cultivator and it is declared that his share in no case whatever be less than 25 per cent. In the event of the land being pertinaciously left waste the "Règlement" provides for its sale by Government to the last and highest bidder, contemplates a survey and particular assessment of the dry lands and apparently from experience of inconvenience similar to what has recently occurred here, it forbids, in rather too strong terms, all appeals of the Natives to Pondicherry, until they shall first have fully addressed themselves to the local Authority at Karikal.

See 2 and 19.
Do. „ 20.
Do. „ 21.
Do. 4 4.

14. To this evidence of the old tenures in the English and French portions of Tanjore, I am enabled to add the following translation of a lease, issued in the year 1798, by the Government at Tranquebar, in the portion of the same province which had long previously been transferred to the Crown of Denmark.

"The King's Commission for the Cultivation of the Land."

"We the following persons viz. Francis Theadore Lechtrastern, Member of Council and "Manager and First Judge at Tranquebar, Bendic Pral, Writer in the Commission and Geilo Halse, "Clerk in His Majesty's the King of Denmark's Service, acknowledge, that in the year 1798 the "3rd of Arpasy or October, we have given this paper to Appoo Sastree's son Rutti Sastree, for a field "in the District of Manicapongal containing of geometrical measures goontas four hundred and "sixteen for which he is to pay to the King at the rate of *25 per cent. on the following conditions. "The cultivation of the field mentioned in this "paper must be prosperously conducted by "ploughing the land four times a year, and "transplanting the plants twice, and supplying "the field with sufficient water at regular times whenever there is a necessity for it. Each plant "should contain 5 or 6 roots, and should be situated at a distance of one span from each other. At "the same time, attention should be paid to pluck off the grass or weeds which grow amidst the "paddy plants. Due attention should likewise be paid in cultivating at the proper season of the "year. If the cultivator evinces neglect he should receive warning, and after one year, he is to pay "such fine to the King as the Government of Tranquebar may be pleased to impose upon him, and "eventually the field will be sold in the public outcry, or disposed of to any person the Government "may choose, who will pay tribute to the King after the harvest. Appoo Sastree, son of Rutti Sastree "abovementioned, is the proper person to receive the revenue of the above stated paddy field, and "which is hereby declared by the King's commission for the cultivation of the land and accordingly "it is hereby given to Appoo Sastree's son, Rutti Sastree, and his heirs are allowed to do any thing "they please with this property, either to sell, mortgage or rent it, or otherwise as they may like. "Observing the conditions annexed hereto he may do with the field as he pleases."

*This man was the son of a Sastry and seems to have held the lands on Shrotrium tenure as is the case very frequently in Tanjore.

15. About the same time that this puttah was issued at Tranquebar, English Commissioners in 1798-9 were for the first time deputed to enquire into the state of the Tanjore province generally. In the 35th para of their report they observe that it had "long been perceived by the Princes of Tanjore "that no arrangement but that of compelling every land holder to dispose of his portion of the "Circar grain, could possibly relieve the country from the superabundance of produce," and in the Appendix they show that it was the custom of this country for the Circar, after the crop is cut, and the Government share ascertained, to impose the sale of it on the inhabitants and to assess them for the amount, at an average price; they indeed add that, from this rule, there existed an exception from the different Soobahs, estimated at nearly 20 Lacs of Cullums but they explain that this was an indulgence highly valued in a country where grain is so abundant as at times to be scarcely saleable, and has been granted to some landholders from favor, and to others as relief from misfortune; they then report that with this single exception, the Revenue from the Nanja lands of Tanjore, during the Native Government, was realized in money, and not as in other countries received in kind. They point this out as a considerable difference in the revenue system prevailing between this country and the Carnatic. Owing to the revenues being collected in money at Tanjore, the

necessity or exigence of the Cirkar is relieved as soon as the crop is cut and previous to the sale of it, by advances from time to time from the inhabitants. In the Carnatic no relief of this kind offers.

16. The greater part of the old Records of Tanjore, previously to its assumption by the Nabob of the Carnatic, was destroyed before the Fort was taken. But the information procured by me from the Rajah's Records, when attending the late Governor on his tour through the Southern Provinces, now deposited in your dufter, corroborates the truth of a money rent having in general been realized from the Nunjah lands of Tanjore previously to our obtaining the Province.

17. The entire province of Tanjore came under the management of the British Government in 1800 or Fusly 1210. Under the Native Government the Revenue from the Nunjah or wet lands, though levied in money as above stated, was regulated by an average price being multiplied into from 60 to 57 per cent. of the gross produce, ascertained generally by an estimate of the crop, which, in Tanjore, habit enables the people to make with wonderful precision, and only in cases of suspected fraud was it deemed requisite to resort to any examination of the produce, which was then threshed out by the Meerassidar. The remainder or 40 to 43 per cent. was the usual share of the produce allotted by the Native Government to the Meerassidars, at the transfer of the province. But with that philanthropic liberality which stamp all the measures of Mr. Harris in this District, he raised this share as far as 50, and in a few cases 60 per cent, being 53 per cent. on an average of the whole, assigning between 26½ to 35 per cent, to the under cultivators or Poracoodies (as noticed in my report of the 14th October last) whose interests he considered, like the French Government, to be paramount, as producing "all the food and property of the country." But in lieu of the former money payment, he unfortunately consented too generally to receive the grain in kind to thresh-store and sell it, and it is this which constitutes what is here techinically called the *ammanie* system.

18. The gross abuses to which this settlement gave rise, originating in a combination between the Meerassidars and the Native Servants, who defrauded the Government to the extent of more than Seven Lacs of Rupees, were afterwards fully detected and exposed, by none more fully than Mr. Harris himself. This led to the total abandonment of the Ammanie system, and the introduction of Village Rents in money, which with few modifications have continued up to the present time. But on the introduction of every new settlement a strong effort has invariably been made by the Meerassidars to force upon the Government a reversion to their favourite "Ammanie System."

19. Thus, when the Board of Revenue in addressing my predecessor on the 31st May 1810, expressed a hope that his "zeal, knowledge and ability in which they had the greatest reliance may "discover the latent cause which has opposed the introduction or rather the restoration of money "rents in Tanjore." The correspondence terminated in his reporting, on the 11th September, that he had found the most determined spirit of resistance to every plan of settlement, in any degree compatible with the views and wishes of the Government, and a spirit "almost universal in favor of an ammanie division of the crop" and whilst he lamented that this spirit on the part of the Meerassidars had not been checked in its outset by any positive declaration under the immediate authority of the Government, he proposed a personal conference with your Board, the result of which was the enclosed *proclamation from Government under date the 3rd October 1810, formally declaring that "the practice which has of late prevailed partially in Tanjore of an ammanie division of the crop, "with the Meerassidars who refused to rent the lands, is hereby abolished and is not on any account "to be resorted to."

B.

20. On the occasion of this proclamation, in cases where *fixed money* rents were declined, the Meerassidars might notwithstanding, by consenting to a *variable money* assessment obtain a reduced warum or share, to the extent of 45 per cent of a *fixed grain* amount. This reduction of their warum was considered expedient, because if a *variable money* rent, founded on a *fixed grain* assessment had been allowed, upon the principle of leaving to the Meerassidars the former high rates of warum, all engagements for a *fixed money* rent, which it was the object to introduce, would have been declined, and was deemed reasonable, also in as much as the reduced rate exceeded those which prevailed both before and subsequent to the transfer of the province.

21. Where both a *fixed* and a *variable* settlement in *money* was pertinaciously declined, the Government, as the sole alternative left to prevent their being forced into ammanie, so formally and deliberately abolished, authorized the Collector to enter into temporary money settlement, for the lands of the recusant Meerassidars, with their Poracoodies or others who agreed to fair terms, and paid the Meerassidars who were thus temporarily ousted a Malikana of 10 per cent., as is the practice in Bengal.

22. It was not necessary for the Collector to enforce this extreme measure to any extent. The simple assertion by the Government of their rights and their clothing the local officer with power to exercise them, were alone sufficient to bring the more turbulent to reason. But ammanie still continued the watch word of the intriguing at the introduction of every new settlement into Tanjore, and the partial revival of that abolished system was not perhaps sufficiently guarded against, when the rents which expired last year were introduced by my predecessor.

23. The warum of 45 per cent., conceded in 1810 to such as paid a *variable* instead of a *fixed* rent in *money*, seems by some mistake, to have been then newly granted, to those who declined all money payments whatever and which gave rise to the following remonstrance from Mr. Roberts, the Principal Collector in the northern Division of Arcot, then Sub-Collector in this province. "Upon " what principle the option of superintending or keeping their Farms in ammanie, should be permit- " ted to Meerassidars, or why it has been of apparently long continuance in the province, are points " I conceive worthy of being brought under consideration." "The Board of Revenue in their pro- " ceedings under date 14th August 1800, forwarded in their Secretary's letter of the 17th September " 1800, observe :—" " In regard to the Ryots, and subordinate tenantry, they hold the right of cultiva- " " tion of certain spots of lands, under the express obligation of cultivating to the extent of their " " power, and rendering to the state its share of the produce. A failure in either, from perversion, " " intrigue, or fraud, subjects the holder to forfeiture of his privilege and the circar or proprietor is " " authorized to call in Payahcarries to cultivate such neglected lands, or to make them over to " " another. Without such inherent right in the Government the country might in time become in a " " great measure waste, by the very mode pointed out by the Collector. This right or more properly " " privilege of cultivation is transferred and sold, but invariably under this acknowledged obligation " " to Government, the circar alone having the power to make a positive sale of the soil and its " " *whole* produce, but it is equally understood as an obligation binding on the circar, that so long as a " " Husbandman cultivates fairly and gives to the circar its just share of the produce, he is to be " " protected in the management of his land." "

24. " "The lands possessed by the great Land holders and the Puttahdars of Tanjore, and " " which they have progressively purchased from the Ryots, are expressly subject to this obligation. " " If from misfortune, mismanagement, or other causes, a Landholder cannot, or will not cultivate " " the extent himself, he has it in his power to sell the privilege he paid for to another, or he may " " call in Payahcarries to cultivate for him, still retaining the lands. If he obstinately persist in " " doing neither, the Circar must exercise its unquestionable right and give the lands to others, " " not however before the holder has been formally and explicitly warned of the consequence of " " perseverance in his perverse conduct. This power sufficiently guards the interest of the Circar " " and those of individuals so long as they act honestly, and when exercised with discretion it will " " correct the evils which would otherwise result from extended possession of lands in the hands of " " profligate or dishonest cultivators." " "Why this express obligation" says Mr. Roberts, "on the part " of Meerassidars of cultivating to the extent of their power, and rendering to the state its share of the " produce, under a penalty of losing their property in the soil, should now be reduced to a measure " purely optional, by which Government may be said to be the sole loser, as undoubtedly they are " the greatest, and continue to be so from year to year, the portion of the correspondence with this " province which I have been enabled to look over does not by any means elucidate".

25. I am not aware that attention was attracted to this remonstrance by Mr. Roberts, which is not so much against the revival, in any shape of the fradulent and objectionable Ammanie system so solemnly abolished by the Government in Tanjore, as against a perversion of the tenure on which all Meerassy is held, which in your Proceedings of the 4th December 1820, is thus denounced in the neighbouring District of the Southern Division of Arcot. "Meerassy rights must not merely be recog-

"nized but strenuously supported by the state, but when the Meerassidar fails to perform the service "and pay the Revenue for which those rights were originally granted, and have been since continued, "the compact between the Meerassidars and the Government is broken, and the Government must "look to some other person for the discharge of those obligations so necessary to its own existence. "If the Government protect the Meerassidars the Meerassidars must fulfil the obligation for which "such protection is given. Unless the Government exacts the fulfilment of those obligations it cannot "collect its Revenue, maintain its armies and continue to protect the Meerassidars. If a Meerassidar "quits his land the Government must provide for its cultivation in order to get a rent from it."

26. In the admirable minute of the late Sir T. Munro under date the 31st December 1824, nearly the same question is discussed with a like inference, and with reference to the payment of Malikanna, allowed in this District to the Meerassidars temporarily ousted in 1810, grounds which seem unanswerable are stated by him, to shew that "the right of the Meerassidar to derive a rent "from land for which he neither pays the public Revenue nor finds a tenant, is certainly not "acknowledged now, and probably never was so at any former time." In collecting every information respecting the landed tenures of Tanjore which modern correspondence and research amongst the ancient Archives of our own, as well as of the other European possessions in the province, have placed within my reach, I have spared no industry to obtain materials to qualify myself for the difficult task I have undertaken of introducing a field survey assessment, which while it shall assert the just rights of Government against former neglect or fraud, shall in no respect infringe individual tenures. In the above imperfect attempt to compress its substance into one concentrated point of view, my object is to aid your Board and the Government in deciding on the important questions which it becomes my duty to submit for orders.

27. My instructions, on taking charge of Tanjore, contemplated village rents to have been very generally established by my predecessor in permanancy, which were to remain undisturbed until superseded by the field assessment in grain, as well as money, which I was nominated to introduce and extra aid, European as well native, was afforded to me on account of the unusual nature of this duty.

28. One of my first letters, after taking charge of the province, reported that the whole of the village rent expired with the late fusly. "This information was entirely unexpected by the Board, who had always understood from the reports of Mr. Cotton, that the settlement in the great majority of the villages was permanant." To my other duties was thus unexpectedly added, the entire new settlement of the whole of this most troublesome province.

29. The embarassment arising from the sudden accession of this most important duty would have fully justified the entire postponement of the survey, the introduction of which was at the same time opposed by the removal of the principal native servants and the enquiries into their abuses which then came to light. But notwithstanding these difficulties the survey was persevered in. The interruption it underwent from the sudden withdrawing of the extra native aid originally furnished to me, was reported on the 14th October last. The enclosed letter A from Mr. Ashton himself, reporting that he also has been temporarily withdrawn, is the only information I possess of the removal of the European aid also originally granted.

30. As connected with the recommendation which this letter contains, for the sequestration of Appoo Moopen's villages now under ammanie, I regret to state that though every exertion of mine and of the two Sub-Collectors has been used, there are still about 800 villages in the District, independently of Sheally Talook, which remain unrented and in which, to use Mr. Ashton's words, "the greatest neglect exists in the cultivation and general management in order to reduce the assessment, particularly with a view to the approaching survey."

31. The manner in which the produce of villages under ammanie is purposely reduced in Tanjore had been formed into a regular system so long back as 27 years, and is reported by Mr. Harris as follows. "In all districts temporarily assumed by the company, I will venture to affirm that the produce "has been destroyed in its growth, in proportion as there have been rich cultivators able to make the

"sacrifice. Particularly in Poliams, or other Provinces paying pescush and under investigation, I regard "this as a predominant practice with the Head Landholders, who, rather than expose the capacity of "the soil, which would regulate the future just demand upon them, will weaken it at the expense of "their own immediate profit, and by a self defeating cunning, cause it to yield perhaps less than the "fixed tribute to the company."

32. "As a knowledge of this process, a counteraction to the bounty of Providence, may not have "been conveyed to you, I will describe it as far as I have been able to obtain information on it. The "principle is to treat Nunjah the same as Punjah land. At the season for commencing the Nunjah "cultivation a quantity of water ought to be admitted on the fields; after it has stood three weeks "so as to soften the earth, and while it is yet not quite absorbed the ploughs should be set to work. "The water then penetrates and nourishes, and the soil being kept constantly moist becomes produc-"tive. But the mode of suppression is to overflow the land; after its first saturity to let the water "flow from it, and when it is parched and cracked by the sun to plough and sow it. Its prolific "strength thus impaired and unassisted, will yield no larger a produce than Poonjah land, because "Poonjah temporarily watered by the falling rain must be as fruitful as Nunjah temporarily "watered by the Tank and River."

33. "The next step is the transplantation. The proper distance between two paddy plants in "the best ground, is eight inches, in less good, six inches. If placed nearer, as may be observed in "two trees unduly close, their shoots will not spread out, because the power of the earth is overbur-"dened. As this power is exhausted by a too crowded plantation, it is left useless by too wide one. "To dimish the produce, the inhabitants use both extremes. By the latter they can place their plants "at such a distance as inevitably to reduce their crops to any given quantity, and the beauty and "excellent quality usual to a wide plantation cannot be looked for, in the weak sapling brought from "its original injured soil. A certain width ought to be adopted to each degree of quality, from the "lowest to the highest Nunjah. Some times there may be an advantage in not transplanting from the "very high Nunjah, but in thinly sowing it, and allowing its crops to come to maturity upon it as "on Poonjah land. The many opportunities the inhabitants have of suppressing the Revenue are "here evident, and they will take advantage of them to destroy that right of the Circar which "investigation will not allow them to retain.

34. "Another method of suppression is, when the crops are half grown to withhold from them "the necessary supply of water. Here, as well as at the commencement of the cultivation, the most "particular attention is required."

35. If such were the practices commonly adopted 27 years ago, under annual settlements, to depreciate the produce in the ammanie villages superintended by no less than 47 Amildars, how much greater facility is there for them now? and how much greater inducements to resort to them under the prospect of a rigid investigation into the produce with a view to a fixed assessment on the land, by the survey now in progress? Mr. Ashton's letter shows that even in the Talooks to which my survey has not yet extended, such practices have been actually resorted to, and in my letters under date the 14th October and 19th November last, I brought to your special notice the particular combination of the Chief Merassidars of the Sheally Talook, where the survey is in progress, first to deteriorate the cultivation, and not succeeding in this, to leave the Cuddapucar or first crop uncut and rotting on the ground.

36. Though aware of the probability of opposition, I was led, by many minute facts which then came to my knowledge, to attribute this less to any organized combination, than adventitious circumstances. Anxious for the success of the detailed money rents, like my predecessor Mr. Wallace, I proceeded to the Presidency, and left no means untried, by writing, as well as personal representation there, to urge the necessity of "checking in its outset by a positive declaration under the immediate authority of Government" a combination which, whatever might be its cause, was far more prejudicial in its effects to the Revenues of the state, than any that occured in his time, in as much as that the evil example it held out for imitation to others was calculated to render entirely abortive the great object of the survey, by substituting all over the province a purposely depreciated, for the true, produce of the land.

37. At the very time when I was recommending this measure, the Amildar of Sheally, on the 25th November, addressed to the Sub-Collector in charge the enclosed *representation, than which it would be difficult to find stronger grounds for what I propose. After my return from Madras on the 7th ultimo to Sheally, the enclosed translation of a *letter dated 9th ultimo from my Head Sheristadar was presented to me. It contains his sentiments on the survey and will shew that I was for a time deprived of his services also.

No. 1.

No. 2.

38. The enclosed translation of an *address dated the 11th ultimo from the Curnum of a large village situated within view of my tents, will prove that though the Cudapucar crop there was equal to 7,500 cullums, and assessed at only 6,130, it was purposely left uncut as I myself see it every day, rotting on the ground, expressly to reduce the new survey assessment, and to force the Government into an ammanie division of the reduced produce. "Having injured the crop without cutting them though they were mature three months ago, the "Meerassidars now falsely declare that the damage occured by inundation. The crops will hardly yield "one half the average." The Amildars arzee of the 22nd *ultimo of which a translation is also enclosed, shews that, with the exception of 202 of the inferior villages, the same is the case in 110 of the principal villages held by the great Meerassidars and wherever I went I was surrounded by crowds of Poracoodies or under cultivators, bawling out that the Meerassidars, by leaving the crop to rot unreaped, not only diminish the security of Government for their Revenue but deprive them and their poor families of their established share, leaving them to absolute starvation. Nay a highly respectable English gentleman, who has Indigo works in Tanjore, has addressed to me the enclosed *letter, complaining that the "overgrown and refractory Meerassidars" with whom he truly describes me to "have had enough to do, have issued orders to the Poracoodies prohibiting the cultivation in the present "year of the usual portion of dry grain and indigo, doubtless in the expectation of evading any valua-"tion which you may think fit to put upon their punjah lands, hitherto cultivated, but now lying "waste."

No. 3.

No. 6.

No. 8.

38. Since my return, daily exhortation to the assembled Meerassidars to cut their crops, and proceed in conjunction with me to a fair settlement on the basis of survey, produced no effect until the 14th ultimo when I received the enclosed **ultimatum* drawn up by some of the greater Meerassidars to which a few of the inferior ones acceded. In it they propose that all villages in the talook formerly assessed on an average below 100 cullums per Vely, should be raised 20, all below 150, 15, and all below 200, 10 per cent. and they claim a reduction on all above the average of 200 cullums per Vely. They demand that the survey assessment should not commence until fusly 1238, insist on remission for drought and inundation "according to the usage of the District", object to any alteration of the present most defective punjah rates of assessment, require new backyards for those that have none, and finally demand that for the present year, while all who have cut their crops should pay as in last fusly, those who have obstinately persisted in refusing to reap, being almost exclusively themselves, should be allowed an ammanie division of the crop.

No. 4.

39. To have conceded this last most unreasonable request, would, in fact, have been to pay a premium to the refractory rich, and punish the repentant poor, and would have organized in every Talook, as the survey advances, a system of depreciation of the crop, similar to that practised in the Sheally Talook, so as to frustrate the very object of the survey. I therefore at once refused it in my open Cutchery, so soon as it was proposed. But I stated my willingness to postpone the levy of the survey assessment until Fusly 1238, as requested, to all who might now consent to enter into a fair settlement. I explained my inclination to give up new backyards free from tax whenever it is possible, within the site of the Village and added that I was willing to grant fair remissions in cases of drought and inundation. Waiting your orders on my reference of the 14th October last, I could not be more

explicit on this last point. As to the new additions to the assessment proposed by the chief Meerassidars, I observed that a rigid adherence to them might make the assessment in many cases too high, in others too low, that though I did not wish so much to raise, as to equalize the revenue, yet I must decline pledging myself to any indiscriminate standard, such as was proposed, regarding particular Villages, for my instructions were to correct irregularities from fraud or neglect and to assess all Villages, similarly situated, like those in their neighbourhood. Finally to try the sincerity of these men, which there was too great reason to suspect, I invited them to assess some Villages on the terms they had themselves proposed, in order that I might examine and decide in detail on their suggestions. But so soon as they knew that Ammanie for the current year, which in truth was their sole object, would not be conceded, all aid of this kind was flatly refused.

40. A few days afterwards, or on the 20th ultimo, some of those who had acceded to the petition above mentioned, with many of the inferior Meerassidars, impressed with the explanation I had given of the equalizing nature of the survey, addressed to me the other paper * enclosed, which so entirely confirms all the views taken by me of this Talook, in the instructions furnished many months previously to my Assessors, that I beg to solicit your special attention to it. For some days, aided by these persons and others of the chief Meerassidars who afterwards joined them, I succeeded in settling a few of the inferior villages. But the Amildar, on the 22nd ultimo, represented that the great Meerassidars and their followers who had made various attempts to depreciate the produce and purposely neglected to attend to the cultivation properly, are now desirous of destroying the Sumba Peshanum or great crop, particularly by declining to aid in stopping up as usual, a breach in the great dam, by which alone this Talook can at the present season, be supplied with water.

* No. 5.

No. 6.

41. I instantly proceeded to the spot myself, and have seen reason to think the breach there, which I succeeded in stopping, was not accidental.

42. Deprived of both the European and Native extra aid, on which I had reason to depend with the unexpected weight of the entire new settlement of this most troublesome province, my situation here has been embarrassing. But it has been rendered still more irksome by these untoward occurrences, aggravated by the silence in which you have received the urgent representation made by me on the 14th October, and the 19th and 30th November last. In the Sheally Talook, for the greater portion of the first crop, which was a particularly fine one, but which, nothing but the active interference of the Government itself, could have saved, is now rotting on the soil, or a few grains scattered by the wind, have produced a stunted second crop without the labour of man. The Sumba Peshanam or great crop is likewise now threatened with a similar fate. Some of the most fertile lands in the other Talooks have been thrown under Ammanie with all its attendant abuses and frauds, and the combination, purposely to deteriorate the produce with the express view of reducing the fixed Survey Assessment, has been extending itself widely in every direction as stated by Mr. Ashton and Mr. Weston, spreading far beyond the Talook under Survey.

43. Under these circumstances, I have been compelled to issue the two * proclamations of the 26th and 27th instant, herein enclosed. In the first, I have reluctantly deferred the levy, but not the settlement of the Survey Assessment in the Sheally Talook, until next Fusly and in the current year have required the people to pay only at the current price of the day, for the grain Assessment of the past Fusly. But the lands of such as do not agree to these low terms, and still persist in declining to cut their crops, in the hope of forcing the Government into Ammanie, have been declared under temporary sequestration, and which must be rigidly enforced. I have no immediate intention of enforcing the threat, which it was necessary to add, of eventual sale for the realization of the Survey Assessment as modified by the Hoozoor Punchayet and myself.

* Nos. 7 and 9.

44. In a matter of importance to Government and the people, I would gladly once again have referred to Madras. But there was no longer time to deliberate. It was necessary to act. Delay would have been equally injurious to the interest of both.

45. In granting to the people in the present fusly a grain standard, admitted on all hands to be in this talook much too low, it will be seen that I have avoided committing the Government, who are still free to annul an act, which under my instructions, to correct dificiencies from fraud or neglect, may expose me to blame. But though I entertain great doubt of the policy of any concession whatever to those who set themselves up against the Government, yet to do away all impression that the opposition I experienced proceeds from pushing on the survey rates too soon, I have given way to public feeling, and perhaps the remission of the survey rates this year will merely compensate for the losses, which the pertinacity of a few rich men and the imitation of their bad example by the rest, have entailed on the country by the entire destruction of much of the first crop. All was done that the local authorities could do to save it, without a tame submission to the endeavours to force them into ammanie which would have organized similar combination against the survey in every other talook. Though under other circumstances, therefore, I had the expectations of levying a Ryotwar survey assessment in the present year, I have been costrained to postpone it to another fusly, and to content myself with its settlement which alone is now practicable.

46. The final establishment of a survey assessment in Tanjore will, however, now entirely depend on the stand which the Government may resolve to make against those in this talook, who, still refusing to cut their crop, insist on ammanie, and decline altogether a fair survey assessment as proposed by their fellows, and approved by the Collector. The revenue history of Tanjore ought to have taught every experienced officer that such an occurrence was to be expected. What is contained in the enclosed papers, as above stated, will shew that it has actually taken place, and to meet it I have adopted proceedings similar to those, which under minor difficulties of a like description at the suggestion of the most experienced of my predecessors, were sanctioned by the Government.

47. But a provincial combination, which it would be easy to crush in the germ by a positive declaration "under the immediate authority of Government" as my predecessor advised, will, under any hesitation on their part, soon take such root in the corrupt and intriguing soil of Tanjore, as speedily to extend its branches in all directions, so as to render its suppression a matter of difficulty, especially if its site is removed from the provinces to the presidency, where the low state of the Attorney's file prompts him to catch at every game, and late legal decision have declared that Collectors are not justified in acting even on the most express orders of the Government itself, unless they are issued in a particular form, that they will even then be held to the letter and proceed at their peril under an awful responsibility to two distinct courts guided by the most opposite laws, as well as to your Board and the Government.

48. It is with regret I have to add that the above is no supposititious case. Since I commenced this address, the Amildar of Sheally, in the enclosed arzee of the 28th ultimo, reported that Seevasambien, the greatest, and many of the other Chief Meerassidars have left the taluq, it is understood for the Presidency, and one of the assessors in the enclosed *address, states the field assessment in several Villages is consequently at a stand, as must soon be the case in many others from the same cause.

No. 10.

*No. 11.

49. The previous communications of Mr. Ashton and Mr. Weston prepared me for these Sheally Meerassidars being in combination with Appoomoopen and others in the rented Talooks, equally advocates, with themselves for Ammanie. But the enclosed *letter from Tranquebar forwarded to my Head Sheristadar, and the *depositions taken today by my Assistant, Mr. Cathcart, from the writer of it and from such others here as had any knowledge of the facts alleged, tend to prove that the combination in question has been more extensive than I supposed, involving the principal Meerassidars of Combaconum, Paupavinasem and Nannilam who have influenced the Meerassidars of this Talook against consenting to a fair assessment, by the argument that any increase involved in it will expose at once the fraudulent inadequacy of the former rates, and the corruption by which it was lowered. It appears they all rely for success at Madras on Vencoba or Venkat Row (the son

*No. 12.

*No. 13, 14 and 15.

43955

of the late Head Sheristadar Goondoo Pundit) before mentioned by me to your Board as stationed at the Presidency. I have long been informed that this man has been consulting the attornies at Madras, and besides supporting the combination of the Meerassidars, he appears to have been also recruiting for other evidence, to support the libels and gross misrepresentations of which the late Head Servants made their appeals the channel—Since some of these, contrary to the Regulations, have been forwarded direct, without those explanations from the local authority, which the law, by requiring it to be the only channel for communication in such cases, clearly contemplated, others have been received in which murder itself is insinuated against me.

50. Under such circumstances, however mischievous I might deem the departure of the Meerassidars to the Presidency, it was not for me to interfere between the people and an appeal to the Superior authority, which others might view in a different light. But I should feel myself unworthy of the place I hold in the Service to which I have the honor to belong, while I invite scrupulous investigation of all my public acts, did I not manfully stand forward against the abandonment of a great public object in consequence of Dubash intrigue at Madras, and factions combination in the province.

51. The review of former correspondence which I have been forced to take shews that, according to the custom and usage of the country, ammanie or the actual division of the crop was an innovation during Mr. Harris' management, open to the greatest abuses and frauds, which was deliberately abandoned and formally abolished by Government Proclamation, and which, as totally inconsistent with the fixed nature of a survey field assessment must, under it, be suppressed in the Sheally Talook. Indeed, adverting to the just remonstrance of Mr. Roberts, the strong and repeated representations of Mr. Sinclair, and the recommendation of Mr. Ashton against its partial revival even in the rented talooks, I am led to think that the subject has been imperfectly understood here. It never seems to have been intended by the Government to revoke their proclamation of 1810, which continues in force, and in giving to those who pay at a less fluctuating price 50 per cent. warum of a *fixed* grain standard, whilst those who pay at the current price of the day are allowed only 45 per cent. of the *variable* crop, as it annually grows. It seems to have been intended, in both cases that the payment should be in money and that the latter, erroneously termed ammanie, should not involve any actual receipt of grain but that the annual produce should be ascertained according to the ancient practice in Tanjore.

52. At all events, when the great Meerassidars in the rented Talooks avail themselves of the abolished Ammanie, to deteriorate the produce of some of the most notoriously fertile lands in the province, on account of the approaching Survey as represented by Mr. Ashton, the public interests require that I should occasionally act in these Talooks also, on the rules contained in the Government Proclamation of October 1810 which still constitutes in this province the local "Regulations of the Governor in Council."

53. From the invariable practice of every European state which has ever acquired possessions in Tanjore, from the Native Customs in the neighbouring provinces, as approved by your Board and the highest authorities, and from the local usage in this District itself, embodied by Mr. Wallace, the Collector of the greatest experience, into the proclamation issued by the Government in 1810, it is clearly established that in Tanjore the Government by usage and custom, possess the right to insist on the payment of its due in money and of ousting temporarily any Meerassidar, who refuses to accede to such fair terms as may be proposed by the officers of Government, and approved by his fellows. It is also clear that the Meerassidar of Tanjore holds his land on the double tenure of paying to the Government its Revenue in money and to the Pooracudy, actual cultivator or "sous habitant", his share in kind, the minimum of which, with us, as with the French Government, has been clearly defined, liable to alteration only by written Contract between the parties. The failure of the Meerassidars to render to either its dues, his leaving the land waste, or not fully cultivated and still more his abandoning or refusing altogether to reap the crop, which is the immediate security for the dues of both, is a breach of compact, involving temporary forfeiture of tenure, and it is upon these principles, that with every desire strenuously to maintain Meerassi right, my proclamation have enforced the observance of the conditions upon which alone it can be held.

54. Moorooga Mudely, the Principal Sheally Meerassidar who remains here, trusting perhaps to the Appeal made to Madras, now plainly states, that he will consent to no Assessment by the Survey, exceeding the reduced settlement of last year, and on this ground declines all discussion or comparison whatever, between his and the neighbouring lands similarly situated; and no others will now come to any terms, pending the result of the embassy. It seems therefore necessary either at once to put a stop to the Survey, which is attended by very great expense, or that the authorities at the Presidency should actualy interfere to check the combination which has been formed, send back the people, and decide what course is to be pursued when a Meerassidar pertinaciously declines a fair Survey Assessment, approved by his fellows as modified by the Collector.

55. I have, accordingly, the honor to enclose for the sanction of the Right Honorable the Governor in Council, my instructions to the Surveyors,* Inspectors † of the Survey, and the Assessors, ‡ in which I shall be happy to have any alterations made that may appear necessary. The instructions to the Assessors are defective, chiefly as regards the Poonjah and Bagayet lands; but further experience is necessary before I can finally issue the additional rules on this subject which I have drawn up in communication with the Hoozoor Punchayet.

* † ‡ D. E. F.

56. I have not troubled you with any statement of the Settled Villages, because until the whole Talook is assessed the settlement of each is open to alteration. The increase on the whole, I have reason to think, will be very considerable but the proof of its general accuracy and moderation which I possess is such, that I beg no attention may be paid to clamour, or idle assertion to the contrary, without first giving me an opportunity to produce it before your Board.

57. In conclusion, I submit the annexed draft of a *proclamation or enactment, combining the principles acknowledged in the proclamation of 1810 and discussed in this letter, as the only means which I can suggest to overcome the combination to force Government into Ammanie, and prevent the virtual abandonment of the survey, by enabling faction to defeat its purpose. I do not propose to act on it generally, but a few examples will be requisite. Even these, however, it will be perceived are intended to be only of a temporary nature. For the reasons given as before mentioned by Sir T. Munro, I have not proposed any grant of Malikana; and have only further to add that public service must suffer if the orders of the Government, when received upon this reference, are not sent to me by express.

*C.

58. The only apology I can offer for the frequency and extent of the quotations which have been intruded upon you in this address, is my desire to give more weight than any mere authority of mine to the opinions I have submitted, and in an emergency unaided by any communication of the sentiments entertained by my Superiors, to show that I have only pursued the same measures, which under difficulties of a less degree, but similar description, were formerly sanctioned by Government.

I have the honor to be,

Gentlemen,

Your most obedient & humble Servant,

(Signed) A. D. CAMPBELL,

Principal Collector.

TANJORE, SHEALLY, 2nd January 1828.

To

The President and Members of the

Board of Revenue,

Fort Saint George.

GENTLEMEN,

PARA. 1. I have had the honor to receive your letter of the 26th instant directing me to issue a proclamation to the Meerassidars of Sheally revoking all former orders relative to the settlement of that Talook for the Current Fusly and simply notifying that the present Principal Collector has been instructed to form a settlement this year in accordance with the privileges on which the rest of the Province is arranged and desiring that a copy of such proclamation may be furnished to your Board.

* Marked A.

2. In obedience to your Commands, I herewith transmit the copy of a *proclamation issued by me this day.

3. Your Board will perceive that in order to carry into effect the intention contained in your Secretary's letter to Government of the 24th instant, copy of which accompanied your orders to me of the 26th, it was only necessary to explain more fully the arrangement contemplated by Mr.*Campbell and contained in the 6th para of his proclamation of the 26th ultimo, he having himself revoked his former orders as to the levying the Survey rates of assessment in the present Fusly. I have, therefore, relieved his order of the condition which was annexed to it and have left it open to the completion of such arrangements as the Principal Collector may have been instructed by your Board to set on foot.

Vide Mr. Campbell's Proclamation of the 26th December contained in his letter of the 2nd instant to the Board of Revenue.

4. Under the peculiar circumstances in which I am placed and which are only to be throughly understood by those who are conversant with the details of Revenue mangement in Tanjore, I feel much hesitation in attempting to anticipate without your sanction the line of proceeding which the Principal Collector may under your orders be prepared to introduce. The period of the season is however critical, the crops are in many places ripe and ready, to be cut, and the time for the collection of the heavy Kists is passing away. The modes in use in other parts of the District by settling the villages on a grain rent or by an Ammanie division of the crop must, I imagine, be one or other of them pursued in this instance.

5. The former, from all the information I have been able to procure, added to my own experience, notwithstanding the advantages it holds out to them, has never met the free and entire concurrence of the people. They are in the habit of availing themselves of every pretext to avoid coming to such an agreement, unless, their grains are likely to be extravagantly large and the additional 5 per cent allowed to those whose rent is not of any consideration with them. The renting system is, however, the only one by which Government can be secured from loss, and under the present circumstances it is more than usually desirable to engage the assent of the people to this form of settlement, but having once felt their way and found their object in resistance I much doubt the possibility of bringing the greater part of the Meerassidars to any terms of the nature.

6. They have already insisted and will now more strenuously insist on an Ammanie Division of the crop, a system, which, besides the demoralizing effect it has on their character, inciting them to use every opportunity for making away with and pilfering the grain, has the further injurious effect of rendering the Revenue entirely dependant on their caprice. It does not become me to point out to your Board any further objections to the Ammanie system which, in the year 1810, so far attracted notice as to be abolished for ever by a proclamation from Government but I shall merely remark

that in consequence of the efforts that have been used in this Talook to deteriorate the growing crops the Revenue of the Talook may be expected to fall off considerably if the rents are not enforced for this year by every consistent means.

7. A necessity exists for an immediate decision which is not at first sight apparent. Until one of these modes be resolved on, the crop cannot be cut. In the renting system, the Meerassidar removes the grain at what he considers the most favourable juncture, and tends it under his own eye. In the Ammanie system, it is subject to all the delay, wastage, expense, and contrariety of interests attendant on its being gathered in by the temporary servants of the Circar whose engagements ceased as soon as this is completed. The Meerassidar is but rarely brought to rent where the crop has been entirely the Circar Servants', and on the other hand if the grain is once carried home by the Meerassidars it would be in vain to expect a fair account of it from them.

8. Under these impressions, although I may perhaps be considered to have construed too freely the authority which the expression in your Secretary's letter seems scarcely to empower me to assume, I shall yet endeavour to take agreements for renting the Villages, and at the same time leave them open to the rejection of the Principal Collector should he think fit to annul them.

I have the honor to be,
Gentlemen,
Your most obedient Servent,

(Signed) R. NELSON,
Sub-Collector in charge.

Tanjore, Sheally, 29th January 1828.

To

The President and Members
of the Board of Revenue,
Fort Saint George.

GENTLEMEN,

Para I. THE Survey and Classification of the lands of the Sheally Taluq having been now completed, the result has been laid before the principal Meerassidars, and the principles upon which it is proposed to determine the Beriz of each Village has been fully explained to them.

2. They admit the liberality of the principle of assessment, and make no objections to the accuracy of the Survey or the classification of the lands, except such as are easily answered and are evidently only advanced with a view of opposing obstacles to the introduction of a system, which, by accurately defining the rights of individuals as well as of the Government, will preclude the possibility of either being infringed by the leading Meerassidars, who, under the present confused system of management, and in the absence of all detail in the accounts, are enabled to exercise an incredible influence over both.

3. I shall therefore endeavour to explain the principles by which I have been guided, the propositions that have been made to the Meerassidars, their ostensible, and what I conceive to be their real objections to the introduction of a field assessment, and in the event of your Board's approving the former and coinciding with me in the futility and inadmissibility of the latter, to request your Board's instruction for bringing the field assessment into effect without delay.

4. The principle by which I have been guided is, that the object of Survey is not so much an immediate increase of Revenue by a strict scrutiny and serene decision of doubtful points involving

the interests of Government and the Ryot, as the establishment of mutual confidence between them by an accurate definition of those rights, and thereby relieving the Ryot from the exactions of Public Servants, and the Government, from their depredations.

5. It is unnecessary in this place to enlarge upon the wellknown defectiveness of the accounts in Tanjore. The standard grain Beriz, which was founded upon an average of the produce of previous years, with such variations as were suggested by investigations made at the time, involves all the public accounts of produce which do or did then exist in the district; and although in particular instances reference to these accounts in detail may be desirable to elucidate doubts and determine disputes, it is to the standard grain Beriz that we must look as the guide to our operations and the test of their results in the formation of a field assessment.

6. That this standard has its inaccuracies, however, there is no doubt; to correct them is one of the objects of the survey, which, by giving us accurate accounts of the extent of the lands of each village, and subjecting them to an estimation of produce in detail, would enable us to compare the standard Beriz of one with another but was not intended to supersede it as the acknowledged Beriz of the Province.

7. Government, in allusion to a hope expressed by the Board that the standard grain Beriz might be considered as the preliminary step towards a fixed field assessment, declared* that, by whatever process that desirable object might be arrived at, it must not be made higher than the *Woolungoo Beriz*, nor fixed upon different principles producing a less favourable result to the Meerassidars and, upon another occasion* in the same spirit, pronounced its opinion that it was only in cases where an increase in the extent of cultivation had taken place, or two crops been cultivated instead of one, in consequence of improved irrigation made at the expense of Government, or where it could be satisfactorily proved that the statement of produce and collections on which the standard Beriz had been formed were fraudulent, that Government had a right to a proportionate increase in the Beriz.

* 30th December 1828 in Boards letter of 22nd January 1824.

On the settlement of Fusly 1234, 21st February 1826.

8. Impressed with the sincerity of Government in the anxiety here expressed to avoid all change except such as might be for the advantage of the Ryot and the Government, it has been my endeavour to convey the same conviction to the minds of the Meerassidars.

9. The measurement of the lands shewed a large increase in their extent and the assessment of the Turumdars a large increase in their estimated produce, above that upon which the standard Beriz had been fixed.

10. It has always been the custom of the country to admit of a difference of 5 per cent between the extent of land ascertained on remeasurement and the recorded account of prior measurement without making any alteration in the demand in favour of either the Ryot or the Circar. In order to give the Ryots the full benefit of this rule the excess of land above 5 per cent only has been brought to account, which we must presume either to have been brought into cultivation since the standard grain assessment was fixed, or to have been fraudulently concealed at the time of fixing it and of course its produce with it and in either case Government has a right to an increased Beriz.

11. To the extent of * 25 per cent. of the increase, which appeared on a comparison of amount of the average standard Grain Beriz and the average assessment of the Turumdars, calculated on the extent of land brought to account as above, was also deducted, and only the remaining increase after this deduction brought to account. The result of these 2 several deductions was, that out of 77 Villages in the Sheally Maganum, 9 only exhibited an increase above 5 per cent. upon their former Beriz and in 64 Villages there was either a trifling decrease or the Beriz remaining unaltered.

*This reduction may appear too large to some and too small to others, the grounds of its adoption are as follows. By the terms of Wooloongoo Muchilka the excess in produce above 20 per cent. ascertained by an *estimate of the crop* was to be carried to the account of Government and altho' this stipulation was disapproved by the Board and Government the general consent of the Meerassidars shows that they thought it fair. On the other hand it must be remembered that the estimate was then made upon the *actual crop*; and now simply upon an inspection of the *land*, not to mention that the Woolungoo rent was optional from year to year, and of course only taken in good years the Turum Beriz is permanent.

12. But there were some Villages in which there still remained a considerable increase of Beriz from the increased extent of land as exhibited in the survey accounts; but here the Meerassidars pretend, and no doubt frequently with justice, that the standard Beriz was fixed with reference to the produce of the Village, which had increased with the extent of cultivation which had gradually spread during the several previous rents without having been brought to account.

13. Although the Standard assessment in this Province may be unequal in many instances, there is no doubt that the assessment of the greater part of the Villages is fair and moderate. This observation has been confirmed by the result of the assessment of each field by Turumdars which, after making the reductions already explained, leaves the standard assessment, with very few exceptions, unaltered. A Beriz on a whole Village, confirmed by the result of the detailed assessment of each field, is evidently not too low and the same Beriz, having been paid regularly for a series of years without distress, is clearly not too high.

14. The rate of assessment in such Villages therefore may fairly be taken as a test of the correctness of the rates of those in their neighbourhood and accordingly whenever the Turum Beriz varies considerably from the Standard Beriz, it is proposed to compare the average rate per Vely in either assessment with the average in the same assessment of the neighbouring Villages in which no such variation appears. 1st–If the increased Beriz is the result of increased extent of land without increase in the former standard rate of assessment, and that rate considerably exceeds the rate of the neighbouring Villages, it may be presumed that the Standard Beriz has been fixed with reference to the increased produce of the Village without reference to the increased extent of cultivation and the scale of assessment should be reduced to that of the neighbouring Villages. 2nd–If the standard rate does not exceed the standard rate in neighbouring Villages the increased Beriz can only be attributed to a fraudulent concealment of the extent of land on former occasions. 3rd–If the present increase is in the assessment only, not from increase in the extent of land, and the standard rate of assessment in the Village agrees with the standard rate of assessment in neighbouring Villages in which no such increase of the turum rate over the standard rate appears, it is fair to suppose that the turum rate is excessive, and a reduction should be made accordingly. 4th–If on the contrary the standard rate of the Village is found to be lower than that of neighbouring Villages, there appears to be good grounds for admitting the increased turum assessment to the extent of the scale in those Villages.

15. These are the principles upon which it has been proposed to determine the Beriz of each Village with a view to its being assessed upon the several fields in proportion to their relative productiveness.

16. To these the Meerassidars offer but one objection, which, it must be owned, is a sweeping one, amounting in fact to the rejection of Mr. Cotton's standard Beriz as the foundation of it, stating that what is too true, that it was not fairly calculated. The arrangement they complain of was the following—Instead of starting from the *grain* amount Mr. Cotton took the *money* amount of high Price as his foundation, he then calculated the grain amount, which, at the low prices then current, would make up a Beriz equal to the former money Beriz and this he established as the grain Beriz of the Village, convinced from general investigation that the former Beriz was much too low and ought to be raised, but from want of accounts reduced to this expedient to obtain his object. But the question now to be determined is, not so much whether the *process* by which the Woolungoo Beriz was arrived at was what it professed to be, as whether the *amount resulting* be such as the Village is capable of, and ought to pay and it is conceived that ample means have been provided for ascertaining that point in the comparisons above explained.

17. To the introduction of a survey and field assessment, however, the Meerassidars have shewn themselves decidedly adverse. The leading men only in Tanjore have hitherto ever had a voice in settling Beriz of the several Villages, and indeed in all communications with the Revenue Officers on points involving the general interests of the Community.

18. This system, which is to be attributed to the absence of all detail in the previous settlements, and the consequent ignorance of the inferior Ryots of the demand against each individual, has given the head Meerassidars an enormous influence over the others to whom they have represented

themselves as the champions of the people against the innovations and exactions of a Government, which, under a specious pretence of seeking nothing but the good of the Ryot, is in fact using every means to deceive them into an enhanced demand.

19. Contributions are levied in every village professedly for the support of this warfare between the Government and its Ryots and accounts are made out partly true and partly false, of large disbursements made at the Hoozoor and Taluq cutcheries to secure the interests of the servants, whilst a large portion of it is consumed by the managers.

20. The large quantities of land, which have hitherto been fraudulently enjoyed in many Villages, were chiefly in the possession of these leading men, and the great profits derived from them were a considerable support to their overgrown authority. The survey has brought to light these concealed resources, and if followed up by a field settlement will not only deprive them but prevent their making such undue acquisitions in future.

21. To the issue of individual Puttahs they seriously object, because as the Puttah will only be given for the quantity of land actually cultivated in each year, they will thereby lose their Mirassy right in the waste lands, by which it appears that they claim a right to prevent the Government from providing for the cultivation of lands which they are themselves either unable or unwilling to cultivate, thus preferring that the demand against themselves should remain indefinite to its being defined by an arrangement which would set bounds to their usurpations.

22. They argue that, because they have bought or inherited these lands, they are at liberty to cultivate them or not at their pleasure, forgetting that it is only the right of cultivating the lands and enjoying a certain portion of the produce which they have acquired and no right which can militate against the right which Government has equally purchased of deriving a Revenue from the same lands, and which is not to be at the mercy of the caprice of the copartner. Government has no desire to infringe the right of the Meerassidar, but simply to secure its own, and when the Revenue officers, failing the Meerassidar, seeks some other person to cultivate the waste, he merely contracts with him for the mailwarum or Government demand, leaving any claims which the Meerassidar may have independant of the cultivation of the soil to be established as they may.

23. Objections have also been made to the substitution of a measuring pole of 33 feet for that formerly used of 12 feet in length, to which they pretend to attribute much of the increase in extent of land which has appeared in the present survey. To the reply that the foot still comprehends but 12 inches they respond that the long pole cannot measure so minutely as the short one, and that small banks and watercourses are thereby included, which would not otherwise be so. Whether the want of minuteness in measurement is not equally favorable to the Meerassidar as the Government seems problematical, but it must be observed that every Pymashdar is supplied with a half pole of 16½ feet and that each is marked off in 16 of the long pole and that all banks and watercourses exceeding one foot in breadth are expressly excluded by the instructions to Pymashdars and deducted in their accounts, and that a reduction is provided for in the Beriz of the Village calculated upon the increase by measurement to the extent of 5 per cent increase upon the extent of land as per former accounts. The Meerassidars have also been told that if they will point out any Village, or any share of a Village in which they doubt the correctness of the measurement, it shall be measured with a twelve feet Pole on these conditions viz. if on remeasurement the lands are found to fall short of their entry in the survey accounts more than 5 per cent the difference will be deducted, and the expense of remeasurement borne by the Circar; if it proves correct or *more* than the present entry the expense to be borne by the Meerassidar.

24. The only answer that can be elicited from them when pressed to state their objections to the terms proposed to them, or to make a proposal on their own part, is that they wish to revert to Amany or a Division of the crop and this proposal is made from a knowledge of the objections of Government to a system which, except by the intervention of frauds, is equally ruinous to the Ryot and the Government.

25. Although objections have been adduced to the increased Beriz likely to result from the introduction of the survey and field assessment from the exposure it has made of concealed lands and

other frauds, it is clear that this is by no means the most serious objection on the part of the Meerassidars from their having proposed that a proportionate addition should be made to the Demand of Government, provided the Woolungoo System should be allowed to remain, which would still leave the door to intrigue, exaction and curruption sufficiently open to enable them to amply reimburse themselves for any concessions of Revenue, and yet at other times they object to the principle of the Woolungoo Beriz itself.

26. Much more might be advanced on this subject, but perhaps enough has been said to shew that the objections of the Meerassidars (and be it recollected of the leading Meerassidars who have hitherto exercised an uncontrolled sway over the rest and prevented them from expressing, and indeed from the ignorance in which they have been kept, almost from entertaining an opinion on the subject) are to the *system* as one which is likely to overset their authority and put a stop to their usurpations, and not to the *manner* in which it is proposed to carry it into effect.

27. It therefore only remains for the determination of Government to prosecute its plans for the settlement and improvement of the country in spite of the intrigues and cabals of a few interested individuals, to be expressed by proclamation, or in such other manner as may be deemed most expedient. This determination once expressed there will not be the slightest difficulty in executing it, for the objections of the Meerassidars have been made, not in the spirit of men who consider their rights infringed, but have been confined to a determined, but respectful refusal to subscribe to a system which must deprive them of the undue advantages they have hither to enjoyed and the classfication of the whole of the Sheally Talook being now completed I am fully prepared to carry the field assessment into effect for the ensuing fusly 1238.

I have the honor to be,
Gentlemen,
Your most obedient Servant,

(Signed) N. W. KINDERSLEY,
Principal Collector.

MADRAS, 20th June 1828.

REVENUE DEPARTMENT.

To

The Principal Collector of
Tanjore.

SIR,

I am directed by the Board of Revenue to acknowledge the receipt of your letter of the 20th Instant and to transmit for your information the accompanying copy of a letter addressed to Government under this date conveying their sentiments upon the subject of it.

I have the honor to be,
Sir,
Your most obedient Servant,

(Signed) D. SMITH,
Secretary.

Fort Saint George, 23rd June 1828,
Despatched 28th Do.

REVENUE DEPARTMENT.

To

The Chief Secretary to Government,

SIR,

Para 1. On the 12th February, the Right Honorable the Governor in Council was pleased to signify his approval of the instructions of the Board of Revenue to the principal Collector of Tanjore to prosecute the measures commenced by his predecessor for the introduction of a survey field assessment in that Province, but to confine his operations for the present to the Talook of Shealy. It was afterwards reported that the survey had been actually completed in Sheally, and that it had commenced in three other Taluqs, but was to be continued for the present only in the Taluq of Trivady, in which it had made most progress.

To Government, 3rd March.

2. Since Mr. Kindersley, the present principal Collector, has been in Tanjore, his attention has been given to the classification of the lands in the Sheally Taluq, the process and the result he has been studious to explain to the principal Meerassidars, and also the principles upon which it is proposed to proceed to determine the Beriz of each Village with a view to its assessment in detail upon the fields.

3. Having completed the work of classification, Mr. Kindersley, with the permission of the Right Honorable the Governor, came to the Presidency to lay the results before the Board, and to explain to them at large the principles upon which he proposes to determine the assessment, the propositions he has made to the Meerassidars, and their objections.

4. Having conferred with the Board on this subject, he has thrown the substance of his communications to them into the form of a letter which is herewith submitted for the consideration of the Right Honorable the Governor in Council.

From Principal Collector, 20th June.

5. It will be satisfactory to the Right Honorable the Governor in Council to learn that the Meerassidars make no objections of any importance to the accuracy of the Survey and classification of the lands. Their principal objection in respect to the survey and its results has reference to the substitution of a measuring pole of 33 feet for that formerly used of 12 feet in length to which, Mr. Kindersley says, they pretend to attribute much of the increase in the extent of land which the survey has discovered. The observations of Mr. Kindersley show the futility of the objection.

6. In explaining the principles contained in his propositions to the Meerassidars for the determination of the assessment of each village with reference to the survey and classification of the lands, Mr. Kindersley premises that, according to his understanding of the object of surveys in general, it is not so much to increase the revenue as to establish mutual confidence between the Government and the people by an accurate definition of their respective rights, to prevent the Government from being defrauded of its dues on the one hand, and on the other to protect the Ryot from exaction and with respect to Tanjore in particular, that it is not intended by the survey to set aside the present standard grain assessment but to adopt it as the standard of assessment for the province, to be increased or diminished only in particular cases under special circumstances to correct inequalities, and to be applied as a test of the results of the survey and classification in every village. This understanding of the intentions of Government, which the Board consider to be correct, Mr. Kindersley says, he has endeavoured to convey to the minds of the inhabitants and the principles of his scheme for the determination of the new assessment bear reference to it.

7. "The measurement of the lands," Mr. Kindersley states, "shewed a large increase in their "extent, and the assessment of the Turumdars, a large increase in their estimated produce above "that upon which the standard Beriz had been fixed."

8. He proposes in determining the Beriz of each village to take into account the excess of land above 5 per cent only, giving up to the inhabitants the excess within that limit. He proposes also to

make a deduction in favour of the inhabitants "to the extent of 25 per cent of the increase which "appears on a comparison of the amount of the average standard grain Beriz and the average assess- "ment of the Turumdars calculated on the extent of land brought to account as above," adding to the stndard Beriz only the remaining increase, if any, after this deduction.

9. Mr. Kindersley observes that although the standard assessment may be unequal in many instances, there is no doubt that the assessment of the greater part of the villages is fair and moderate. This observation, he says, is confirmed by the result of the assessment of each field by the Turumdars. He assumes that a Beriz on a whole village confirmed by the result of the detailed assessment on each field is evidently not too low, and further that the same Beriz having been paid regularly for a series of years without distress proves that it is not too high. He concludes that the rate of assessment in such villages may fairly be taken as a test of the correctness of those in the neighbourhood. He proposes therefore, whenever the Turum Beriz or the Beriz fixed by the assessors varies considerably from the standard Beriz, to compare the average rate per vely in either assessment with the average in the same assessment of the neighbouring villages in which no such variation appears, and to adjust the *scale* of assessment by the result according to certain rules.

10. These rules the Board have examnied and discussed with Mr. Kindersely, and they consider them generally to be just and proper. The Meerassidars, Mr. Kindersely states, admit the fairness and liberality of the principles on which they are founded, but they object to the proposed basis of the assessment, the present standard grain Beriz, stating that it was not fairly calculated. To this Mr. Kindersely justly observes that it is immaterial for the present purpose whether the process by which that Beriz was arrived at was right or not, if the amount resulting be such as the village is capable of and ought to pay and that ample means have been provided for ascertaining this point in the comparisons which it is now proposed to make.

11. "Objections", Mr. Kindersely says, "have been adduced to the increased Beriz likely to result "from the introduction of the survey and field assessment from the exposure it has made of concealed "lands and other frauds", but he apprehends that they are not serious from the Meerassidars having themselves "proposed that a proportionate addition should be made to the demand of Government, provided the woolungoo system should be allowed to remain." This proposal further proves that they do not think that the principle of the existing woolungoo system is really objectionable.

12. In urging the objections that have been noticed, Mr. Kindersley thinks that the Meerassidars themselves are conscious that they are unsubstantial, and that they are only put forward ostensibly to cover the real objections by which the principal Meerassidars, who alone appear to be interested, are actuated. They perceive that the intended system is calculated to take away from them that undue influence which they have hitherto possessed in the management of the village affairs and which they have turned to their own account, by defining and settling the respective rights of all classes and making them generally known, so that they will no longer be able to shift any part of the burden which properly falls upon them from themselves to others. They know that the survey must bring to light the large quantities of land which have hitherto been fraudulently enjoyed in many villages chiefly by themselves, and that if it be followed up by a field assessment they will not only lose these concealed resources but will be prevented from making such undue acquisitions in future. They cannot openly assign these reasons for their aversion to a survey field assessment, but the Board are satisfied from what they have learned from Mr. Kindersley, whose communications with them appear to have been carried on in a very amicable spirit, with great temper and patience on his part, and with freedom and confidence on theirs, that the true motives of their opposition at present are to be found in those considerations. It may be also that they are not fully assured that the Government is absolutely determined to carry the measure into effect and wish to try whether resistance in the outset may not cause it to be abandoned.

13. The Board having satisfied themselves generally as to the correctness of the principles and rules on which Mr. Kindersely proposes to proceed and the fairness of the results to which they will probably lead, and being convinced of the futility of the objections ostensibly set forth by the leading Meerassidars, and their real objections being obviously such as to afford the strongest reasons for prosecuting the measure, they have no hesitation in recommending that Mr. Kindersley be authorized

to complete the work, which is already so far advanced, by assessing the villages in the first instance, on the principles which he has explained to the Meerassidars, subject to such modifications on their application as experience shall dictate, and subsequently the fields by a regular apportionment of the village assessment according to the accounts of the survey and classification.

14. Mr. Kindersely is confident that carrying with him an explicit declaration that he is acting with the sanction and by the authority of Government in determining the assessment on the principles by which he proposes to be guided, he will be able to complete the work sufficiently early to admit of the field assessment being applied in the settlement of the ensuing fusly and by a public expression of the wishes of Government on the subject he thinks that many will be led to acquiesce in the arrangement, who might otherwise be induced to oppose it through the influence of those parties whose interest will be injuriously affected by it. To the majority of the people the measure will be positively benificial, and the direct interposition of the authority of Government will probably be sufficient to decide them to concur in it.

15. When it was before proposed that the determination of Government to carry the survey assessment into effect should be made known in Tanjore by a proclamation, the Board objected to it with reference to the time and the circumstances. They thought, it was too early for the Government to interpose, that all had not been done that ought, in the first instance, to be done by the local authority and that much of what had been done could not be approved, but that by issuing a proclamation at that juncture the Government would be committed as approving the proceeding that had taken place. The grounds of their objection are now removed. The survey and classification of the lands in the Sheally Taluq has been completed; the Meerassidars are fully informed of the results; the principles on which it is proposed to form an assessment on their fields with reference to those results have been explained and discussed with them; they have been invited to state their objections; they have, however, brought forward none that is reasonable; a few leading men with the view of serving only their own private interests, exercise an influence over the rest of the community to induce them to resist the local authority in carrying into effect a measure which, although they are too ignorant or too much blinded by prejudice and misrepresentation to perceive it, will assuredly promote their advantage. It seems to be time then, for the supreme authority to interpose to counteract this influence and to put down the factious intriguing spirit which puts it in motion. The Board therefore recommend that a proclamation be published in Tanjore in the name of the Right Honorable the Governer in Council and under the signature of the Chief Secretary to Government in the terms expressed in the accompanying draft or in terms to the same effect. Should the Right Honorable the Governor in Council resolve to issue a proclamation according to this recommendation, the Board would suggest that it be accompanied by a translation in Tamil and that several copies may be made by means of the Lithographic press and sent to the Principal Collector for distribution in the Province.

16. The Board in conclusion, direct me to state that they rely with perfect confidence on the discretion and judgment of the Principal Collector which they are assured will prevent him from proceeding with precipitation in carrying the field assessment into effect. He is prepared, he says, to form the settlement upon it in the ensuing Fusly 1238. A field assessment having been already made in the classification of the lands, and remaining only to be corrected on certain defined principles which are well known to the Meerassidars, and of which they admit the fairness, there appears to be no real objection to the application of it in the settlement of Fusly 1238, but Mr. Kindersley is fully aware of the importance of carrying the sense of the people with him in a great change of this nature, and the Board have directed his attention to the sentiments they have before expressed as to the impolicy of hastily enforcing the new arrangement.

(Signed) D. ELLIOT,
Secretary.

(True Copy.)

(Signed) D. SMITH,
Secretary.

Fort Saint George, 23rd June 1828.

Draft of Proclamation proposed to be issued in Tanjore under the signature of the Chief Secretary to Government.

The survey and classification of the lands in the Sheally Talook of Tanjore having been completed in pursuance of instructions from Government, it is hereby notified that the Right Honorable the Governor in Council has authorized and directed the principal Collector to proceed without delay to determine the beriz of each village and to fix a money assessment on the fields according to the survey and classification, on the principles which have been explained generally to the inhabitants by the principal Collector. The Right Honorable the Governor in Council has authorized and directed the principal Collector to proceed in like manner and on the same principles to survey and assess the lands in the other Talooks of Tanjore. The Right Honorable the Governor in Council expects that the Meerassidars and other inhabitants will cheerfully acquiesce in this arrangement which is intended for the general good.

(Signed) D. SMITH,
Secretary.

REVENUE DEPARTMENT.

To

The Principal Collector of

TANJORE.

SIR,

Para. 1. WITH reference to my letter under date the 23rd June last, I am directed by the Board of Revenue to transmit for your information the accompanying copy of a *letter from Government in answer to the letter, copy of which was furnished to you therein.

*19th August 1828.

2. The Board request that you will inform them as soon as possible whether you consider it expedient to publish a proclamation according to the draft enclosed in the letter from Government, and that you will at your convenience submit such explanations as you may wish to offer, or as appear to be required by the communication herewith transmitted.

I have the honor to be,

Sir,

Your most obedient Servant.

D. ELLIOT,

Secretary.

FORT ST. GEORGE, 28*th August* 1828.
Despatched 1*st September.*

REVENUE DEPARTMENT.

To

The President and Members of the

Board of Revenue.

GENTLEMEN,

Para. 1. The Right Honorable the Governor in Council has had under consideration your Secretary's letter of the 23rd of June, No. 232, relative to the measures in progress for establishing a

money field assessment in Tanjore and has directed me to make the following communication to you in reply.

2. The Right Honorable the Governor in Council highly approves of the moderation, temper, and patience, which have marked the proceedings of the Principal Collector Mr. Kindersley and has received with much satisfaction the expression of your perfect confidence in his discretion and judgment. The advantages to be derived from acting in a kind and conciliatory spirit towards the Meerassidars are already exemplified in the abatement of their opposition to the proposed change of system, and it is not doubted that by the Principal Collector's perseverance in the same line of conduct, under the guidance of your council and directions, every difficulty will be surmounted and the object in view, be fully attained.

3. The Right Honorable the Governor in Council, however, is not satisfied of the expediency of the proposed measure, of carrying the field assessment immediately into operation in the Talook of Sheally, and therefore cannot give authority to issue, without considerable alteration, the proclamation which you have proposed. His objections to that measure are two.

4. In the first place, he is of opinion, both on general and special grounds, that the most advantageous course of proceeding is to continue the existing settlement until the survey and classification of lands shall have been completed throughout the province. This is what was originally proposed by Sir Thomas Munro, and the difficulties that have been met with in carrying on the survey appear to be in a great measure imputable to the attempt already made to proceed in a different manner. The advantage which Sir Thomas Munro pointed out as recommending that course of proceeding was that it would lighten the labor and facilitate the progress of the survey. The Right Honorable the Governor in Council considers it obviously calculated to produce that effect, and is further of opinion that it may be expected to prove especially beneficial, by shewing the Meerassidars that it is not the wish of the Government to force the new system on them hastily, and by affording time both to overcome their remaining aversion to it and to correct errors in the assessment.

5. The other reason why the Right Honorable the Governor in Council is not prepared to direct that the field assessment should be immediately acted on in Sheally is, that there are one or two points on which, before taking a step of such great importance as bringing the new system into operation, he wishes to obtain further explanation.

6. The Right Honorable the Governor in Council entirely agrees with you in considering the Principal Collector's view of the object of the survey as stated in the 6th para of your Secretary's letter, to be correct. But the reasons assigned for the mode of proceeding by which that object is sought to be effected are not deemed completely satisfactory.

7. Mr. Kindersley states that the measurement of the lands, where it had been effected, "shewed a large increase in their extent, and the assessment of the Tarumdars a large increase in their estimated produce above that upon which the standard beriz had been fixed." In a subsequent part of his letter, however, he says, "Although the standard assessment in this province may be unequal in many instances there is no doubt that the assessment of the greater part of the villages is fair and moderate. "This observation," he adds, "has been confirmed by the result of the assessment of each field by Tarumdars." These statements, apparently at variance with one another, are reconciled in this manner. In making the field assessment and in comparing it with the existing standard assessment, an increase in land to the extent of five per cent, and an increase in estimated produce to the extent of twenty five per cent are struck out of the account; and it is the result of the comparison made after these deductions that is considered as confirming the fairness of the standard assessment.

Principal Collector's letter dated 20th June 1828, Para 9.

Para 13.

8. The Right Honorable the Governor in Council will not object to these deductions if your Board are fully satisfied that they ought to be allowed. But the reference, which the Principal Col-

lector makes, in support of the deduction of 25 per cent in increased produce, to the rule, introduced by a former Collector into the settlement now in force, of carrying to the account of Government excess in produce beyond twenty per cent, does not seem to apply. Besides that the rule referred to was disapproved by your Board and by Government, there appears to be no analogy between the two cases. The object of that rule, it is understood, was to secure to the Government a participation in the benefit of an unusually abundant crop. The effect of the present deduction is to prevent an increase in the public demand proportional to the increase in the estimated average produce of the lands. The Governor in Council therefore wishes to receive further explanation from you, respecting the grounds on which you approve of these deductions, and on which you consider that the assessment of villages, where it is found to agree with the new valuation only after those deductions have been made, may be fairly taken as a test of the correctness of those in the neighbourhood; you will not conclude, however, from these remarks that it is the opinion of the Government that the public demands ought to be increased proportionally to the increase of estimated produce. Nothing can be further from the intention of the Right Honorable the Governor in Council than to depart from the resolution to make the present standard beriz the basis of the money field assessment, with the exception only of such cases as those in which, even under the existing system, an increase of demand beyond that standard was authorized by my letter of the 21st February 1826.

9. The attention of the Right Honorable the Governor in Council has been turned to a passage in the Principal Collector's letter in which he states, that the Meerassidars seriously object to the issue of individual puttahs, on the ground, that, as those puttahs will only be given for the land actually cultivated in each year, they will thereby lose their Meerassy right in the waste lands. Mr. Kindersley looks upon this apprehension as only implying unreasonable and extravagant pretensions on the part of the Meerassidars. The Right Honorable the Governor in Council, however, has reason to believe that the ascertaining and defining of the real rights of those people is a matter of considerable difficulty, and would consider it very impolitic to connect unnecessarily the assertion of a disputable opinion on that subject with the introduction of the new system for the settlement of the land revenue. It ought therefore to be distinctly explained to the Meerassidars that their Meerassy rights whatever they may be, will not be affected by the issue and acceptance of puttahs excepting in so far as they may of necessity be defined by the terms of those instruments, from which every thing likely to occasion alarm or dispute should as much as possible be excluded.

Para 21.

10. I am directed to add, that a proclamation according to the accompanying modified draft, will be issued, for publication in Tanjore in the manner you have suggested, if you should be of opinion that this measure will be attended with advantage.

(Signed) J. M. MACLEOD,
Secretary to Government.

(True copy)
D. ELLIOT,
Secretary.

FORT SAINT GEORGE, *19th August 1828.*

MODIFIED DRAFT OF PROCLAMATION.

The survey, classification and valuation of the lands in the Sheally Talook of Tanjore having been completed in pursuance of instructions from Government, it is hereby notified that the Right Honorable the Governor in Council has authorized and directed the Principal Collector to proceed in like manner in conjunction with the inhabitants, to survey and value the lands in the other Talooks of Tanjore, it being the intention of the Right Honorable the Governor in Council that after they shall have been thus surveyed and valued, the settlement of the land revenue on the whole Province shall

undergo mature consideration and examination, preparatory to a final arrangement, and the Right Honorable the Governor in Council expects that the Meerassidars and other inhabitants will cheerfully assist the labors of the Principal Collector, which are directed to the general good.

Fort Saint George,
19th August 1828.

By order of the Right Honorable the Governor in Council.

(Signed) J. M. MACLEOD,
Secretary to Government.

(True Copy.)

D. ELLIOT,
Secretary.